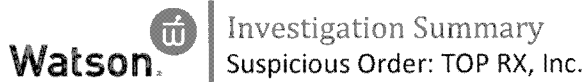


EXHIBIT 62



Overview

Watson Pharmaceuticals, Inc. Global Security & DEA Affairs team performed an investigation into a controlled substance "order of interest" at our Gurnee, IL distribution center (RW0237900), in support of the order review process for Watson's suspicious order monitoring program (SOM). As a component of our SOM program, DEA Affairs evaluates orders of controlled substances of unusual size, frequency and pattern from Watson's customers to ensure our product is not destined for illegitimate businesses.

Executive Summary

Watson's Customer Relations department notified the DEA Affairs team that Watson customer TOP RX, Inc. had developed a pattern of canceling controlled substance line items identified as "orders of interest" for unusual size that were suspended by Watson's electronic suspicious order monitoring system. Over the course of several months, TOP RX cancelled numerous line item orders when members of Watson's Customer Relations team requested justifications for the increase in order quantities. On each occasion, a representative from TOP RX cancelled these controlled substance line items in order "to ship the rest of the order" or cancelled without providing any explanation.

Customer Relations and DEA Affairs hosted two "Customer Partnership" conference calls with TOP RX management during the course of the investigation in an effort to set the expectation for order justifications and gain an understanding of TOP RX's operation, customer vetting process and SOM system. To date, TOP RX has not provided any verbal or written justification to explain the increase in their controlled substance order quantities.

DEA Affairs reviewed the investigative findings, concluded that the ordering behaviors/patterns were suspicious and canceled pending orders. The Watson management team has agreed to discontinue all sales of controlled substances to TOP RX at this time.

TOP RX, Inc.

TOP RX, Inc. (RT0130182), a generic pharmaceutical distributor, began operations in 1987. Initially selling short-date and overstocked generics exclusively, TOP RX grew its business to carry a complete line of generic pharmaceuticals, operating from a 23,000 ft² warehouse in Bartlett, Tennessee (a suburb of Memphis) and employing more than 100 people. According to a 2009 news article, "TOP RX stands out by being the "primary secondary" supplier on "B" level products or second-tier items which the wholesaler typically sells at increased margins".

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lisa A. Scott", is written over a horizontal line.

Lisa A. Scott
Security & Compliance Auditor
Global Security & DEA Affairs
Watson Pharmaceuticals, Inc.

10/07/2011

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